

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

No. 5/6/98-FIN (R&C) (I)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), and in partial modification of the Government Notification No. 5/6/98-FIN (R&C) (III) dated 30-9-1999, published in the Official Gazette Series II Extraordinary, No. 27 dated 30-9-1999 (hereinafter called as the "said Notification"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the tax payable under the said Act on sales of goods manufactured, processed or assembled by the Small Scale Industries which were eligible on 30-9-1999 for benefit of exemption under omitted entry 68 of the Second Schedule appended to the said Act (hereinafter called the "omitted entry"), till 31-12-1999:

Provided that the benefit under this Notification shall be available for balance unexpired period covered by omitted entry subject to the fulfilment of the conditions as laid down therein.

This Notification shall be deemed to have come into force with effect from 1st October, 1999. However, in respect of the period from 1st October, 1999 till the date of publication of this Notification, if any tax has been charged by any industry in terms of the said Notification and if such tax is not refunded to the purchaser within 30 days from the date of publication of this Notification in the Official Gazette, the sales of goods on which tax has been collected during the said period shall be deemed to be taxable to that extent.

By order and in the name of the Governor of Goa

J. F. A. Rodrigues, Under Secretary (Fin-Exp).

Panaji, 2nd November, 1999.

Notification

No. 5/6/98-FIN (R&C) (II)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), and in partial modification of the Government Notification No. 5/6/98-FIN (R&C) (IV) dated 30-9-1999, published in the Official Gazette Series II Extraordinary, No. 27 dated 30-9-1999 (hereinafter called as the "said Notification"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the tax payable under the said Act on sales of goods manufactured, processed or assembled by the Medium/Large Scale Industries which were eligible on 30-9-1999 for benefit of exemption under omitted entry 85 of the Second Schedule appended to the said Act (hereinafter called the "omitted entry"), till 31-12-1999:

Provided that the benefit under this Notification shall be available for balance unexpired period covered by omitted entry subject to the fulfilment of the conditions as laid down therein.

This Notification shall be deemed to have come into force with effect from 1st October, 1999. However, in respect of the period from 1st October, 1999 till the date of publication of this Notification, if any tax has been charged by any industry in terms of the said Notification and if such tax is not refunded to the purchaser within 30 days from the date of publication of this Notification in the Official Gazette, the sales of goods on which tax has been collected during the said period shall be deemed to be taxable to that extent.

By order and in the name of the Governor of Goa

J. F. A. Rodrigues, Under Secretary (Fin-Exp).

Panaji, 2nd November, 1999.

Notification

No. 5/6/98-FIN (R&C) (III)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)

(hereinafter called the "said Act"), and all other powers enabling it in this behalf, and in partial modification of the Government Notification No. 5/6/98-FIN (R&C) (V) dated 30-9-1999, published in the Official Gazette Series II, Extraordinary No. 27 dated 30-9-1999 (hereinafter called as the "said Notification"), the Government of Goa, being satisfied that it is necessary so to do in public interest, hereby directs that no tax under the said Act shall be payable in respect of sales made in the course of Inter-State trade or commerce of goods manufactured, processed or assembled by Small Scale Industries having their place of business in the State of Goa and which were eligible as on 30-9-99 for exemption benefit under rescinded Notification No. 5/4/87-FIN (R&C) (2) dated 20-4-1987 (hereinafter referred to as the "rescinded Notification"), till 31-12-1999:

Provided that the benefit under this Notification shall be available for balance unexpired period covered by rescinded Notification subject to fulfilment of the conditions as laid down therein.

This Notification shall be deemed to have come into force with effect from 1st October, 1999. However, in respect of the period from 1st October, 1999 till the date of publication of this Notification, if any tax has been charged by any industry in terms of the said Notification and if such tax is not refunded to the purchaser within 30 days from the date of publication of this Notification in the Official Gazette, the sales of goods on which tax has been collected during the said period shall be deemed to be taxable to that extent.

By order and in the name of the Governor of Goa

J. F. A. Rodrigues, Under Secretary (Fin-Exp).

Panaji, 2nd November, 1999.

Notification

No. 5/6/98-FIN (R&C) (IV)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)

(hereinafter called the "said Act"), and all other powers enabling it in this behalf, and in partial modification of the Government Notification No. 5/6/98-FIN (R&C) (VI) dated 30-9-1999, published in the Official Gazette Series II, Extraordinary No. 27 dated 30-9-1999 (hereinafter called as the "said Notification"), the Government of Goa, being satisfied that it is necessary so to do in public interest, hereby directs that no tax under the said Act shall be payable in respect of sales made in the course of Inter-State trade or commerce of goods manufactured, processed or assembled by Medium/Large Scale Industries having their place of business in the State of Goa and which were eligible as on 30-9-99 for exemption benefit under rescinded Notification No. 5/4/87-FIN (R&C) (1) dated 20-4-1987 (hereinafter referred to as the "rescinded Notification"), till 31-12-1999:

Provided that the benefit under this Notification shall be available for balance unexpired period covered by rescinded Notification subject to fulfilment of the conditions as laid down therein.

This Notification shall be deemed to have come into force with effect from 1st October, 1999. However, in respect of the period from 1st October, 1999 till the date of publication of this Notification, if any tax has been charged by any industry in terms of the said Notification and if such tax is not refunded to the purchaser within 30 days from the date of publication of this Notification in the Official Gazette, the sales of goods on which tax has been collected during the said period shall be deemed to be taxable to that extent.

By order and in the name of the Governor of Goa

J. F. A. Rodrigues, Under Secretary (Fin-Exp).

Panaji, 2nd November, 1999.